

UNITED STATES BANKRUPTCY COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

In re:

COLLEEN CHRISTENSEN,

Debtor.

Bankr. No. 16-15085-CMA

EDMUND J. WOOD, Trustee of the Estate of  
Colleen Christensen,

Plaintiff,

v.

UNITED STATES OF AMERICA, on behalf of  
its agency, the DEPARTMENT OF THE  
TREASURY, and its bureau, the INTERNAL  
REVENUE SERVICE,

Defendant.

Adv. Proc. No. 17-01072-CMA

UNITED STATES' ANSWER TO  
COMPLAINT

The United States, on behalf of its agency the Internal Revenue Service ("IRS"), by and through its attorneys, Annette L. Hayes, United States Attorney for the Western District of Washington, and Pooja Faldu Davé, Assistant United States Attorney, hereby answers the Complaint

1 for Avoidance of Tax Penalties and Interest and Subordination of Claim ("Complaint") filed by  
2 Edmund J. Wood, the Trustee of the Estate of Colleen Christensen ("Plaintiff") as follows:

3 **I. PARTIES AND JURISDICTION**

4 1. Based on information and belief, admit. The allegation that the Trustee is authorized  
5 to bring this adversary proceeding is a legal conclusion that does not require a response.  
6 Nonetheless, the United States admits that the Trustee is authorized to bring this adversary  
7 proceeding.

8 2. Admit.

9 3. Admit.

10 4. Admit that this adversary proceeding arises in the Chapter 7 case of Debtor Colleen  
11 Christensen pending in this court. The remainder of the allegations in paragraph 4 are legal  
12 conclusions that do not require a response. Nonetheless, the United States admits that this Court has  
13 subject matter jurisdiction over this adversary proceeding and that this proceeding is a core  
14 proceeding.

15 **II. FIRST CAUSE OF ACTION**

16 5. Paragraph 5 does not contain factual allegations to which an answer is required.

17 6. Admit, but submit that the IRS filed amended claims on May 18, 2017 [Claims  
18 Register 5-4] and June 14, 2017 [Claims Register 5-5].

19 7. Admit that Claim No. 5-3 includes penalties and interest, but submit that the interest  
20 accrued on the tax due and on penalties.

21 8. The allegation in paragraph 8 is a legal conclusion that does not require a response.  
22 To the extent a response is required, denied.

23 9. The allegation in paragraph 9 is a legal conclusion that does not require a response.  
24 To the extent a response is required, denied.

25 10. The allegation in paragraph 10 is a legal conclusion that does not require a response.  
26 To the extent a response is required, denied.

27 11. Admit, but submit that Claim No. 5-3 also includes a claim for an unfiled tax return  
28 for tax year 2015.

12. The allegations in paragraph 12 are legal conclusions that do not require a response.  
To the extent a response is required, denied.

1                                   **III.     SECOND CAUSE OF ACTION**

2           13.     Paragraph 13 does not contain factual allegations to which an answer is required.

3           14.     Admit that Claim 5-3 includes a secured tax claim against the real property identified  
4 in paragraph 14, but denied as to the amount of the secured claim. Submit that the IRS' June 14,  
5 2017 proof of claim [Claims Register 5-5] consists of a secured claim for \$212,559.64, and a  
6 general, unsecured claim for \$65,285.48.

7           15.     The allegations in paragraph 15 are legal conclusions that do not require a response.  
8 To the extent a response is required, denied.

9           16.     The allegations in paragraph 16 are legal conclusions that do not require a response.  
10 To the extent a response is required, denied.

11                                   **IV.     RELIEF REQUESTED**

12           Plaintiff's prayer for relief does not require an answer. To the extent a response is required,  
13 denied.

14           The United States denies all allegations contained in the Complaint that it has not specifically  
15 admitted above.

16                                   DATED this 16th day of June, 2017.

17  
18                                   ANNETTE L. HAYES  
19                                   United States Attorney

20                                   /s/ Pooja Faldu Davé  
21                                   POOJA FALDU DAVÉ, NY Bar #5011804  
22                                   Assistant United States Attorney  
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It is further certified that on this date, I electronically filed the foregoing document with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the following CM/ECF participant(s):

Edmund J Wood    ewood1@aol.com

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/s/ Crissy Leininger  
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